

Department of Treasury
Internal Revenue Service

Notice of Public Auction Sale

Under the authority in Internal Revenue Code section 6331, the property described below has been seized for nonpayment of internal revenue taxes due from Rex E. Howland. The property will be sold at public auction as provided by Internal Revenue Code section 6335 and related regulations.

Date of Sale:

May 1, 2014

Time of Sale:

1:00 PM

Place of Sale:

410 Amherst Street

Suite 350

Nashua, NH 03063

www.irsauctions.gov

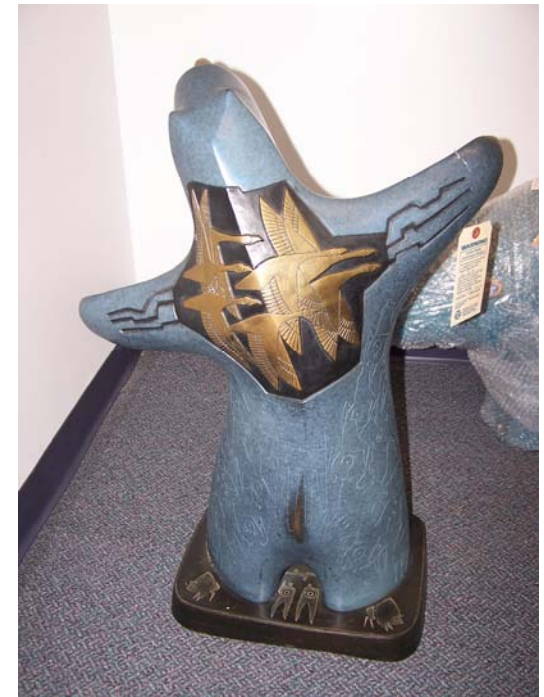
Title Offered: Only the right, title, and interest of Rex E. Howland in and to the property will be offered for sale. If requested, the Internal Revenue Service will furnish information about possible encumbrances, which may be useful in determining the value of the interest being sold.

Description of Property:

Item 1

El Baile del Oso by Gene and Rebecca Tobey Limited Edition Bronze Sculpture

Dimensions 31" H 24.5" W 10"D
Noted as being 7 of 35



Item 2

Oso Grande

By Gene Tobey

Ceramic Sculpture

Dimensions 36" Long 22"H 9"W

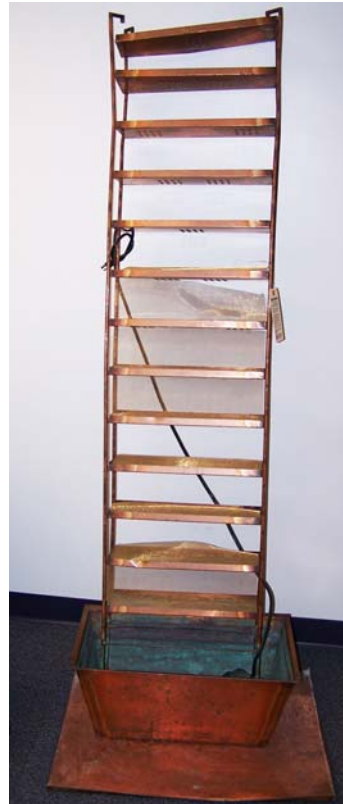
Noted as being a one of a kind



Item 3

Copper Fountain

Approximately 6' copper fountain partially assembled.



Property may be inspected at: 410 Amherst Street in Nashua, NH.

One hour prior to the sale start or by appointment

Payment Terms: Full payment required on acceptance of highest bid
Form of Payment: All payments must be by cash, certified check, cashier's or treasurer's check or by a United States postal, bank, express, or telegraph money order. Make check or money order payable to the **United States Treasury.**

Notice of Encumbrances

Department of the Treasury -- Internal Revenue Service					
Notice of Encumbrances Against or Interests in Property Offered for Sale					
<small>Form 2434-B (Rev. October 2003)</small>					
<small>NOTE: The Internal Revenue Service does not warrant the correctness or completeness of the information listed and provides it solely to help the prospective bidder determine the value of the interest being sold. Bidders should, therefore, verify for themselves the validity, priority, and amount of the encumbrances against the property offered for sale. Each party listed below was mailed a notice of sale on or before there being no encumbrances noted besides the Notice of Federal Tax Lien, this notice was not mailed.</small>					
<small>As of this date, the following are the encumbrances against or interests in the property (as described in the Notice of Public Auction or Notice of Sealed Bid Sale) that was seized for nonpayment of Internal Revenue taxes due from:</small>					
Rex E. Howland					
<small>Some of these encumbrances or interests may be superior to the lien of the United States.</small>					
Type of Encumbrance or Interest	Amount of Encumbrance or Interest	Date of Instrument Creating Encumbrance or Interest	Date and Place Recorded	Name and Address of Party Holding Encumbrance or Interest	Date of Information
Notice of Federal Tax Lien Serial Number 892116912	\$195,235.54	05/19/2008, 06/22/2009, 03/22/2010, 05/31/2010, 05/02/2011, & 09/19/2011	09/18/2012 Secretary of State Concord, NH 03301	Internal Revenue Service 1 Montvale Ave Stoneham, MA 02180	08/22/2013

Name	R.P. Sweeney	Signature		Date	August 22 nd , 2013
Title	Property Appraisal and Liquidation Specialist	Digitally signed by R.P. Sweeney DN: cn=R.P. Sweeney, o=Internal Revenue Service, ou=Internal Revenue Service, email=R.P.Sweeney@irs.gov			

Form 2434-B (Rev. 10-2003)